



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Gilbert Brewer Date Reviewed: 10/30/01

Ancillary Document being reviewed (provide number and title): ETA 89-005, A Statement of Purpose and Intent with Respect to the Taxability of Newspapers and Definition of a "Newspaper"

Date last Issued: October 24, 1989

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-143 Publishers of newspapers, magazines, periodicals

Purpose of the document: To provide an interim definition of "newspaper" pending adoption of a statutory definition

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

ETA 89-005 (formerly RPM 89-5) provided an interim definition of "newspaper" to be used until the statutory definition could be made to comply with constitutional free speech guarantees. The interim definition conflicts with the statutory language ultimately enacted into law and in effect today. Therefore, ETA 89-005 should be repealed.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____